

2005-2006



Starting A Business In Idaho

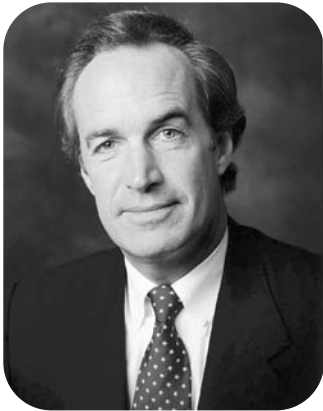
IDAHO
COMMERCE & LABOR

DIRK KEMPTHORNE, Governor

ROGER B. MADSEN, Director

Idaho Commerce & Labor is pleased to present the 2005/2006 edition of Starting a Business in Idaho. This booklet provides Idaho entrepreneurs and new businesses with information essential to begin successful operations. It highlights the registration process and the regulatory issues new businesses encounter and includes a directory of organizations specializing in business start-up assistance.

This guide is published as part of Idaho's commitment to foster business creation, expansion, and job growth. Idaho Commerce & Labor supports this commitment with a variety of services and is available to assist businesses and individuals begin or expand operations, improve business plans, and sell products and services in foreign markets.



"Idaho is committed to creating a thriving economy and a strong business climate, supporting entrepreneurs through a variety of business assistance services. Idaho Commerce & Labor stands ready to assist you in starting your new business endeavor."

A handwritten signature in dark ink, appearing to read "Duke Kinsella".



This booklet is published by the Division of Economic Development.

For more information, please contact:

Idaho Commerce & Labor
700 West State Street, P.O. Box 83720
Boise, ID 83720-0093
(208) 334-2470, Fax: (208) 334-2631
www.idahoworks.com
info@business.idaho.gov

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INTRODUCTION

A central mission of Idaho Commerce & Labor is to help businesses get started quickly and easily. Businesses typically start in one of three ways:

- A person has a new idea for selling a service or a product;
- An existing business is purchased by someone new; or
- Research from a university or laboratory is commercialized by an entrepreneur.

This booklet provides a guide to developing a business plan, identifies business activities that are regulated or that require permits or licenses, and describes procedures or government forms necessary to comply with the laws. It lists government offices that issue licenses, perform inspections, or provide assistance and information. A prospective new business should work directly with the agencies pertinent to its proposed activities.

Idaho's Small Business Development Centers (SBDC) can assist entrepreneurs with free counseling, low-cost workshops and access to business resources. In addition, the Service Corps of Retired Executives (SCORE) maintains an online network of over 1200 business counselors nationwide who assist entrepreneurs regardless of location. Also, Commerce & Labor specialists are available for personal assistance.

Use the order form in the back of this booklet to obtain forms and documents from Commerce & Labor's Economic Development Division.

CHECKLIST FOR STARTING A BUSINESS

☐ RESEARCH YOUR BUSINESS

- ☐ Small Business Administration/
Business Information Centers
- ☐ Idaho Small Business
Development Centers
- ☐ Idaho Commerce & Labor
- ☐ Public and University Libraries
- ☐ Internet and Other Sources

☐ WRITE A BUSINESS PLAN

- ☐ Management, Marketing,
Operations, and Financial Plans
- ☐ Supporting Documents

☐ CHOOSE THE METHOD OF ORGANIZATION

- ☐ Sole Proprietorship
- ☐ General Partnership
- ☐ Limited Liability Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Company
- ☐ Corporation

☐ PROTECT PRODUCTS, SERVICES, IDEAS

- ☐ Patents
- ☐ Copyrights
- ☐ Trademarks

☐ REGISTER WITH THE SECRETARY OF STATE

- ☐ Organizational Documents
(i.e., Articles of Incorporation)
- ☐ Certificate of Assumed
Business Name

☐ ARRANGE FOR INCOME TAXES

- ☐ State
- ☐ Federal

☐ DETERMINE WHICH OTHER TAXES APPLY

- ☐ Sales and Use - State
- ☐ Excise - State and Federal
- ☐ Property - County Assessor

☐ FULFILL EMPLOYER RESPONSIBILITIES

- ☐ Employment Taxes
- ☐ Workers' Compensation Insurance
- ☐ Immigration Law Verification
- ☐ Required Posters

☐ PERMITS, LICENSES, AND REGULATIONS

- ☐ Federal
- ☐ State
- ☐ County
- ☐ Local

BUSINESS PLAN OUTLINE

RESEARCHING YOUR BUSINESS

Research is an integral part of creating a business and is essential to the quality of the business plan. It helps new entrepreneurs understand fundamental aspects of the business prior to beginning operations and answers many important questions, including:

- Who will purchase the product?
- Why will they purchase the product?
- When will they purchase the product?
- Where will they purchase the product?
- How can demand for the product be developed?
- How can the product be produced and delivered efficiently?
- How should the business be organized and managed?
- What are the strengths and weaknesses of the business?

Well researched answers to these questions can help a new business start on a profitable basis. The type of information essential to operating a business successfully varies widely depending upon the characteristics of the business, its products, and its markets.

Idaho Small Business Development Centers (SBDCs) and the small business resource centers at the Boise and Spokane Chambers of Commerce are excellent resources for research assistance. They provide economic and demographic information and are staffed with people knowledgeable of issues facing new entrepreneurs. For more information about these and other business assistance organizations, please review Appendix 5.

PREPARING THE BUSINESS PLAN

Following is a brief summary of typical elements that should be included in a business plan. Detailed information can be found in booklets available from the Idaho Small Business Development Center offices and the small business resource centers at the Boise and Spokane Chambers of Commerce. Refer to Appendix 5 for their locations.

In general, the best business plans are brief and to the point. Lenders often make financing decisions within 15 minutes of reading a loan application, so the first impression is important. Where possible, use bullet items to convey information instead of paragraphs.

EXECUTIVE SUMMARY

In one or two pages, write an overview of the business. Define its scope and purpose, describe the industry in which it operates, and outline the management, marketing, operation, and financial plans.

SUGGESTIONS:

- Provide a synopsis of why the business idea will work.
- Show some proprietary edge or advantage.
- State specific financial goals (use break-even analysis, pretax return on investment, gross margins, etc.).
- Address key points concerning management ability, including the track record of business owners and principals.

MANAGEMENT PLAN

Define, in general terms, the overall mission and objectives of the business and outline the general strategy it will follow. Identify criteria important to facility site-selection and describe any existing facilities and other resources. Tell how the business is organized, who owns it, and list relevant managerial and/or technical experience of the owners and staff. Summarize the business's history and any unique or special competencies and proprietary interests.

MARKETING PLAN

Describe the industry and the local market. Start with the national picture and narrow the focus to the local area. Include information on trends, segments, cycles, problems, and opportunities in the industry. List relevant trade associations and other potential sources of information and support. Identify pertinent regulations, licensing issues, or zoning requirements.

Include information about competitors. Outline the products and services of the business. List key environmental factors in the market and identify specific problems and opportunities. Analyze demographic and economic trends in the market. State the marketing strategy. List sales, promotional and distribution tasks, and the quantitative criteria used to measure success of the marketing plan. Identify processes for obtaining performance feedback from customers and suppliers. Develop a marketing budget.

OPERATIONS PLAN

Summarize the manufacturing and/or service delivery processes. Identify computer and software needs and the accounting and management information feedback system to be developed. Describe production and operation schedules, raw materials and finished goods inventory controls, and quality controls. Identify sources of supply. Estimate equipment, labor, and overhead costs, set production goals, and forecast per unit costs. State the operating strategy. List quantitative criteria used to measure success of the operating plan. Develop an operations budget.

FINANCIAL PLAN

Prepare projected financial statements. Include an income statement, balance sheet, cash flow statement, source and application of funds statement, and loan proposal outline. Include a break-even projection and financial ratios. When possible, relate the numbers to industry standards. List quantitative criteria used to measure success of the financial plan. Include assumptions and accounting principles used in estimating sales, market share, and costs.

SUPPORTING DOCUMENTS

Assemble spreadsheets, resumes, personal financial statements, tax returns, industry and marketing studies, survey results, letters of intent and support, organizational documents, agreements, photographs, diagrams, job descriptions, technical drawings, blueprints, operations and technical manuals, product information sheets, price lists, and similar documents which support and explain the business plan.

DEVELOPING PROFESSIONAL RELATIONSHIPS

Contracting with competent business service professionals can mean the difference between success and failure for many new businesses.

SELECTING AN ACCOUNTANT

The Idaho State Board of Accountancy licenses and regulates Certified Public Accountants (CPA) and Licensed Public Accountants (LPA). These professionals act as advisors to individuals and businesses on a wide range of financial-related matters. CPAs and LPAs provide audit, review and compilation services, tax assistance, management advisory services, and estate and personal financial planning. A CPA or an LPA can help a business by providing the following services:

- Prepare tax returns and recommend tax-planning strategies;
- Review a company's accounting system and recommend improvements;
- Consult on business problems and ways to improve the use of a client's resources;
- Assist in the design and installation of data processing management information systems;
- Help clients apply for loans and credit by gathering and preparing lender-required information.

Not all accountants provide the same services. Select your professional accounting advisor carefully. A long-term working relationship between you and your CPA or LPA can help you take an informed, consistent approach to financial and business issues and help you meet your financial goals.

An important item to consider is the determination of fees. CPAs and LPAs normally base their fees on the type of services you require and the complexity of your work. Talk frankly about fees. Often the accountant and the client will sign an engagement letter spelling out fees, scope of work, and other details in advance of the work performed, to avoid misunderstandings. Telephone directories have extensive individual listings of accountants. Seek recommendations from your lawyer, banker, and other business associates. Before choosing a CPA or LPA, call the Board of Accountancy to determine if the individual holds a license in good standing.

If you have questions concerning the licensing of accountants, or need further information, contact:

Idaho State Board of Accountancy
P.O. Box 83720
1109 Main St., Suite 470
Boise, ID 83720-0002
(208) 334-2490, Fax: (208) 334-2615
www.state.id.us/boa
isba@boa.state.id.us

SELECTING AN ATTORNEY

Many attorneys provide advice about organizing a new business. If possible, select one experienced in business matters. Ask your banker for the names of law firms or individual attorneys. Ask other business owners which attorneys they use. If their business is well run, it is likely that they used care in selecting a law firm. Be sure to ask the attorney about fees in the initial interview and ask if the firm represents businesses similar to yours. A reputable attorney will welcome an open discussion about fees. Generally you can expect the attorney to base fees on a fixed hourly rate. If you feel uncomfortable about the attorney's fees or qualifications, feel free to select another attorney. Often attorneys do not charge for an initial interview, but some do.

Another way to find a competent attorney is to use the Idaho State Bar Lawyer Referral Service. Contact:

Idaho State Bar
P.O. Box 895
Boise, ID 83701
(208) 334-4500, Fax: (208) 334-4515
www.idaho.gov/isb
jbarker@isb.idaho.gov

The service is open Monday through Friday from 8 a.m. to 4 p.m.

BUSINESS ORGANIZATION

In Idaho, a business may operate as a sole proprietorship, a general partnership, a limited liability partnership, a limited partnership, a limited liability company, or a corporation. Each of these forms of organization has significant tax and legal consequences, and a qualified tax and/or legal advisor should be consulted.

Except for sole proprietors using the owner's true name and general partnerships using the full name of each owner, all businesses must file the appropriate notice or documents with the Idaho Secretary of State. A corporation, limited partnership, limited liability partnership, or limited liability company which is not yet ready to submit its filing but wishes to reserve a business name, may submit a request in writing along with \$20 to the Secretary of State. Such a reservation expires after four months. To obtain forms, check the status of a business entity, or check for name availability, visit www.idsos.state.id.us.

SOLE PROPRIETORS

A sole proprietorship that adopts a name other than the individual owner's true name must file a *Certificate of Assumed Business Name* with the Secretary of State and pay a fee of \$25.

GENERAL PARTNERSHIPS

General partnerships, if they do not operate under the full names of each owner, must file a *Certificate of Assumed Business Name* with the Secretary of State and pay a fee of \$25.

LIMITED LIABILITY PARTNERSHIPS

Individuals or existing general partnerships may elect to become limited liability partnerships by filing the *Statement of Qualification of Limited Liability Partnership* form with the Idaho Secretary of State. A one-time registration fee of \$100 applies if the form is typed and has no attachments; otherwise the fee is \$120.

LIMITED PARTNERSHIPS

An existing limited partnership, organized outside the State of Idaho and entering the state to transact business in Idaho, must file two original copies of the *Application of Registration of Foreign Limited Partnership* with the Idaho Secretary of State. A certificate from the jurisdiction where the partnership is organized that proves the existence of the limited partnership must accompany these forms. A new limited partnership created in Idaho must file duplicate originals of Idaho's *Certificate of Limited Partnership* with the Secretary of State. A one-time fee of \$100 applies for registration of existing foreign or new Idaho limited partnerships if the application is typed and has no attachments; otherwise the fee is \$120.

LIMITED LIABILITY COMPANIES

Limited liability companies are another available form of business in Idaho. When properly structured, these entities have the liability limitations of a corporation with the tax attributes of a partnership. The *Idaho Limited Liability Company Act* is available from the Secretary of State.

LIMITED LIABILITY COMPANIES FROM OTHER STATES

To operate in Idaho, a limited liability company organized in another state must register with the Secretary of State by submitting an original signed form entitled *Application for Registration as a Foreign Limited Liability Company* together with a duplicate copy. The fee for registration is \$100 (\$120 if not typed).

NEW LIMITED LIABILITY COMPANIES

To attain limited liability status under the *Idaho Act*, a company must register with the Secretary of State by submitting duplicate copies of its *Articles of Organization* on a form provided by that office. The fee for registering a limited liability company is \$100 (\$120 if not typed or if attachments are included). As with corporations, limited liability company membership interests may be subject to state and federal securities laws. Information on the issuance of membership interests can be obtained by contacting the U.S. Securities and Exchange Commission and the Idaho Department of Finance at the addresses listed toward the end of this section.

CORPORATIONS

EXISTING FOREIGN CORPORATIONS

To operate in Idaho, a corporation organized in another jurisdiction must submit two original copies of an *Application for Certificate of Authority* to the Secretary of State, along with a certificate of corporate status issued by the state where incorporated. A one-time fee of \$100 is required for business corporations (\$120 if the application is handwritten) or \$30 for nonprofit corporations.

NEW CORPORATIONS

Incorporating a business or nonprofit corporation in Idaho requires filing duplicate originals of *Articles of Incorporation* with the Secretary of State. The Secretary of State's office no longer issues certificates for corporate filings. Evidence of filing is established by the latest time stamp of the Secretary of State's office, along with the file number (preceded by the letter "C"). Incorporation requirements are set out in the *Idaho Business Corporation Act* and the *Idaho Nonprofit Corporation Act*, available from the Secretary of State. A one-time fee of \$100 is required for business corporations (\$120 if the application is handwritten) or \$30 for nonprofit corporations.

If a company wishes to issue stock or raise money from the public, it must usually notify the Idaho Department of Finance and the U.S. Securities and Exchange Commission.

If, for instance, you wish to run advertisements offering an investment or partnership opportunity in your company or solicit investors by any other means, first contact the Idaho Department of Finance.

The term "securities" refers to more than just stocks or bonds and includes types of debt (i.e., a note or a loan) or equity used to raise money for businesses. Contact the Department of Finance to determine if you need to register or file for an exemption. In some cases, no filing is necessary. For more information on securities contact:

U.S. Securities and Exchange Commission
Pacific Regional Office
5670 Wilshire Blvd., Suite 1100
Los Angeles, CA 90036-3648
(323) 965-3998, (866) 584-9338
Fax: (323) 965-3815
www.sec.gov
losangeles@sec.gov

Idaho Department of Finance
Securities Bureau
P.O. Box 83720
Boise, ID 83720-0031
(208) 332-8004, fax: (208) 332-8099
finance.idaho.gov
finance@finance.idaho.gov

The *Idaho Credit Code* requires that notice be given to, or a license obtained from, the Department of Finance for all types of business that extend, arrange or take assignment of consumer credit, or engage in collections or credit counseling. Consumer credit is defined as credit extended for personal, family, or household use. The requirements are set forth in the *Idaho Credit Code*, available from the Department of Finance. Contact the Department of Finance, Consumer Finance Bureau at (208) 332-8002 for more information.

More information on business filings is available from the Secretary of State:

Idaho Secretary of State
Commercial Division-Business Entities
P.O. Box 83720
Boise, ID 83720-0080
(208) 334-2301, Fax: (208) 334-2080
www.idsos.state.id.us
sosinfo@idsos.state.id.us

BUSINESS FINANCE

Financing is essential to starting a business. The availability of capital allows a business to grow and succeed. The type of capital available depends to a large extent on the phase in which the business is operating. The diagram below depicts when various types of capital may be the most appropriate:

	Seed	Startup	Early Stage	Expansion	Later Stage	Exit Stage
Personal Resources	✓	✓	✓			
SBIR/STTR	✓	✓	✓			
Angel Investors	✓	✓	✓	✓		
Venture Capital	✓	✓	✓	✓	✓	✓
Community Banks	✓	✓	✓	✓	✓	✓
Investment Banking/IPOs				✓	✓	✓

The following list illustrates some of the different kinds of financing available to small businesses in Idaho.

PERSONAL SOURCES

Entrepreneurs should look to personal sources of financing including family, friends, and themselves. Such personal investment shows a belief in the idea, business, and entrepreneur, as well as a willingness to assume risk.

SBIR/STTR PROGRAMS

The Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) programs award money to small businesses working on research projects in an area related to a sponsoring/participating federal agency. The STTR program must involve a non-profit research institution.

Grants are awarded in phases. Phase I funding provides an opportunity to test the feasibility of an idea. Phase II provides funds to further develop valid Phase I ideas.

Government agencies review the proposals and decide which project is most valid and best fulfills their needs. All ideas and patents are retained by the participating business.

Business eligibility requirements for the SBIR/STTR awards include:

- Be American-owned and independently operated,
- Be for-profit,
- Employ the principal researcher of the technology being developed,
- Have 500 or less employees.

There are 11 federal agencies that provide SBIR/STTR funding:

- U.S. Department of Defense (DOD)
- U.S. Department of Health and Human Services/ National Institute of Health (NIH)
- U.S. Department of Energy
- National Aeronautics & Space Administration (NASA)
- National Science Foundation (NSF)
- U.S. Department of Agriculture (USDA)
- U.S. Department of Commerce (DOC)
- U.S. Department of Transportation (DOT)
- Department of Education
- Environmental Protection Agency (EPA)
- U.S. Department of Homeland Security

For more information, visit www.sba.gov/sbir.

ANGEL INVESTORS

Angel investors are high net-worth individuals who provide capital and expertise to qualified emerging companies. Moderate amounts of money are invested in the early stages of start-up companies by such investors.

Accredited angel investors may organize into alliances to invest in emerging companies. To obtain financial support from participants in such an alliance, a qualified business may make a presentation to the group.

Although members of the alliance may discuss possible investing opportunities, individual angels make their own funding decisions.

Currently, there are two angel alliances operating in Idaho, the Boise Angel Alliance and the Delta Angel Group. For information on the Boise Angel Alliance, visit www.boiseangelalliance.com.

For information on the Delta Angel Group of Eastern Washington, Idaho, and Montana, visit www.deltaangelgroup.org.

Consider approaching both of these angel alliances (if appropriate), as well as those in other states, since angel investments are not limited by geographic proximity.

VENTURE CAPITAL

While angel capital is an individual investment, venture capital investment occurs as a fund. Venture capitalists

exchange money for equity in participating companies and take an active role in company management as they look for a quick return on investment. Venture capitalists also invest more money in fewer businesses as compared to angel investors.

For more information, please contact the TechConnect offices listed in Appendix 5 on pages 41-42.

COMMUNITY BANKS

Bank loans can be applied for and received at any point in the life of a business. It is important to develop a relationship with a bank. The bank that has handled your business (and personal) checking and savings accounts is more likely to provide financing than one with no history of working with you.

To stimulate economic development, the U.S. Small Business Administration (SBA) offers a loan-guaranty program in cooperation with local banks. Although banks can make loans without an SBA guaranty, most participate in the SBA program, allowing them to reduce the risk of lending to small businesses.

Obtaining a business loan from a bank requires that the applicant present a detailed business plan to the lender. As long as the loan is repaid as scheduled, the bank will not intervene in day-to-day operations.

A list of lenders in or around Idaho that participate in the SBA guaranty program is available at www.sba.gov/id/plpid.html.

CERTIFIED DEVELOPMENT COMPANIES

In addition to the SBA guaranty programs offered through community banks, the SBA 504 program is offered only through Certified Development Companies. The 504 program provides fixed-rate, long-term financing for major fixed assets. Loans through this program typically are structured such that a private lender provides 50 percent of the financing, the 504 lender provides 40 percent of the financing, and the borrower provides the remaining 10 percent. The maximum SBA 504 portion of the loan is generally \$1 million.

Certified Development Companies are located throughout Idaho and can be found at www.sba.gov/financing/sbaloan/cdc504.html.

REVOLVING LOAN FUNDS

To stimulate economic development, some regional economic development and planning agencies and cities operate revolving loan funds. These funds are quite similar to bank financing from a borrower's perspective, but the funding decision is typically made by a local review committee. Interest rates and terms on these funds can be flexible – each revolving loan fund will have its own rules. Contact the appropriate economic development and planning agency (see Appendix 5) to inquire whether revolving loan funds are available.

INVESTMENT BANKING AND IPOs

An Initial Public Offering (IPO) is part of the process a privately held company uses to convert to a publicly held firm. Much of the initial stock is issued to the previous investors of the company such as angels and venture capitalists. The IPO and business plan are then marketed to large investment groups such as mutual and pension funds. Commonly referred to as a “road show,” this process determines the quantity of stock and the initial price.

Investment bankers usually act as the underwriters for IPOs and are required for the process. Investment bankers price and market the stock. Although large amounts of capital can be raised through an IPO, the process entails high costs.

PRODUCT AND SERVICE PROTECTION

Many businesses begin with an idea, invention, innovative concept, or new process. If a business depends upon such intellectual property, it is wise to protect it from uncompensated exploitation by competitors. Likewise, if a business has established goodwill under a particular name or mark, it should be protected to the fullest extent possible. The State of Idaho and the federal government provide several business services for this purpose.

U.S. PATENTS

A patent is an exclusive right to exploit an invention for a period of years. It can be granted exclusively by the federal government. Only something that represents a new and distinct technological advance may be patented. It is recommended that you retain the services of a patent attorney. Information and application forms for patents are available from the U.S. Patent and Trademark Office on the Internet at www.uspto.gov.

U.S. COPYRIGHTS

A copyright protects literary, artistic, or intellectual creations from unauthorized copying or exploitation. Once established, a copyright is protected by federal law. Items such as books, paintings, musical compositions, and computer programs may be protected by copyright.

Copyrights are registered with the U.S. Library of Congress. For more information on copyrights contact:

Library of Congress
Copyright Office
101 Independence Ave., SE
Washington, DC 20559-6000
(202) 707-3000 (public information)
(202) 707-9100 (forms hotline)
Fax: (202) 707-2041
www.copyright.gov

Be aware that music used as background or on a phone system is also protected under copyright. Businesses are liable for copyright infringement. For specific information regarding music and copyright laws, contact an attorney or one of the following organizations:

**American Society of Composers, Authors,
and Publishers (ASCAP)**
7920 W. Sunset Blvd., 3rd Floor
Los Angeles, CA 90046
(800) 95-ASCAP, Fax: (323) 883-1049
www.ascap.com
info@ascap.com

Broadcast Music, Inc. (BMI)
8730 Sunset Blvd., 3rd Floor West
West Hollywood, CA 90069-2211
(310) 659-9109
www.bmi.com
losangeles@bmi.com

SESAC, Inc.
501 Santa Monica Blvd., Suite 450
Santa Monica, CA 90401-2430
(310) 393-9671, Fax: (310) 393-6497
<http://www.sesac.com>

U.S. AND IDAHO TRADEMARKS

A trademark is a claim of the exclusive right to use a particular logo, name, or other mark to identify the owner as the source of goods or services to which it is applied. The actual right is acquired by virtue of the usage of the mark in trade; registration merely puts the public on notice of the owner's claim to the exclusive right. To be registered, a mark must not be generic or merely descriptive. It must have an element of fancifulness, uniqueness, arbitrariness, or distinctiveness. Trademarks may be registered under state law and, if used in interstate commerce, under federal law.

In Idaho, the Secretary of State is responsible for the registration of Idaho trademarks. An *Application for Registration of Trademark-Service Mark* should be submitted with one facsimile of the mark and \$30 per class code to the Secretary of State. For more information contact:

**Idaho Secretary of State
Trademark Division
P.O. Box 83720
Boise, ID 83720-0080
(208) 332-2810, Fax: (208) 334-2282
www.idsos.state.id.us
dfarnsworth@idsos.state.id.us**

The U.S. Patent and Trademark Office has many resources available concerning patents and trademarks. For more information, visit: www.uspto.gov.

TAXES

A key item in operating a business is the fulfillment of tax obligations to both the federal government and the State of Idaho. This section explains how to pay federal and state income taxes, sales tax, and special excise taxes. Business owners should also be aware of real property taxes and personal property taxes on office furniture and some equipment. These property taxes are assessed by the county assessor and collected by the county treasurer. In addition, a few localities impose local taxes. These are discussed below.

INCOME TAXES

SOLE PROPRIETORS

To meet their federal income tax obligations, sole proprietors must file an Internal Revenue Service (IRS) *Form 1040 with Schedule C and Schedule SE* pertaining to self-employment Social Security taxes. To meet state obligations, an Idaho resident must file *Idaho Form 40* (*Form 43* for part-year and nonresidents) and attach a copy of the federal return.

The IRS requires estimated tax payments on *Form 1040ES* if the tax owed for the year will exceed \$1,000. The state of Idaho does not require individuals to make estimated payments, but voluntary estimated payments can be made on *Idaho Form 51* anytime during the year.

GENERAL PARTNERSHIPS

Federal tax law requires partnerships to file an IRS *Form 1065*. State tax rules require the filing of *Idaho Form 65* with a copy of the federal tax form attached. The tax on income earned by the partnership is generally paid on the partners' returns, including nonresident partners.

LIMITED PARTNERSHIPS AND LIMITED LIABILITY PARTNERSHIPS

For tax purposes, both limited partnerships and limited liability partnerships are treated in the same manner as general partnerships.

S CORPORATIONS

An eligible corporation can elect to be treated as an S Corporation by the timely filing of IRS *Form 2553, Election by a Small Business Corporation*. Federal taxes for S corporations are reported using IRS *Form 1120S*. State taxes require a copy of the *1120S* attached to *Idaho Form 41S*. The tax on income earned by an S Corporation is generally paid on the shareholders' returns, including nonresident shareholders.

CORPORATIONS

Corporations pay federal taxes using IRS *Forms 1120* or *1120A*. Copies of these forms must be attached to *Idaho Form 41* when filing the Idaho corporation income tax return. The IRS and Idaho require corporations to pay quarterly estimates if the tax due will be \$500 or more during the tax year. These payments are made using federal *Form 1120W* and *Idaho Form 41ES*.

Corporations in their first year of operation in Idaho are not required to pay quarterly estimated payments and may wait until the return due date to pay their first year's income tax.

LIMITED LIABILITY COMPANIES

For federal tax purposes, certain business entities automatically are classified as corporations. Other business entities may choose how they are classified for federal tax purposes by filing *Form 8832* with the IRS. See *Form 8832* for more details. Idaho taxes these companies the same way they are taxed for federal purposes.

IDAHO SALES AND USE TAX

Idaho has a 6 percent sales tax on retail sales, leases, or rentals of tangible personal property. The tax also applies to fees for admissions, recreation, hotel/motel/campground accommodations, intrastate charter flights, and some types of labor. A 6 percent use tax is due on the use, consumption, or storage of tangible personal property in Idaho on which sales tax was not paid. This includes items purchased by mail order or Internet.

Businesses making retail sales must obtain an Idaho's *Seller's Permit*, while those with purchases subject to use tax need a *Use Tax Account Number*. Obtain these by completing and submitting *Idaho Business Registration Form (Form IBR-1)* at www.business.idaho.gov or by

sending a paper copy of the form to the Idaho Tax Commission. Fill out the *Order Form* in the back of this booklet to obtain a paper copy. Upon receipt of the form, the Tax Commission will issue a permit number along with instructions on how and when to remit the tax.

An additional “resort cities” sales tax applies in the cities of Driggs, Ketchum, Lava Hot Springs, McCall, Sandpoint, Stanley, and Sun Valley. This tax is set and administered by the locality. McCall and Sandpoint apply the tax only to lodging. A county sales tax applies in Nez Perce County.

Several exemptions apply to the payment of sales and use taxes. A purchaser may use a *Sales Tax Resale or Exemption Certificate (Form ST-101)* to make exempt purchases. Examples include purchases of goods for resale or purchases of materials used directly in the production of items for resale.

An additional 2 percent travel and convention tax applies to stays at hotels, motels, and campgrounds. Revenue from the tax is used to promote tourism.

The cities of Boise, Chubbuck, and Pocatello apply an additional lodging tax on the rental of hotel and motel rooms.

More information on sales and use taxes and exemptions can be found in a series of brochures specific to various industries. These brochures may be obtained from the Idaho State Tax Commission or from its Internet site: www.tax.idaho.gov/.

SPECIAL EXCISE AND OTHER TAXES

Both the federal government and the state of Idaho apply special excise taxes to specific products and commodities. The following excise tax lists are not comprehensive, but they do identify some of the taxes that apply to businesses. Businesses are encouraged to contact the IRS and the Idaho State Tax Commission to determine which taxes are applicable.

FEDERAL EXCISE TAX

- Telephone communications and air transportation
- Manufacturers tax on a variety of goods
- Retail and use tax on motor fuels and certain new heavy truck sales
- Windfall profit tax on domestic crude oil production
- Environmental tax on receipt of hazardous materials
- Environmental tax on manufacturing petroleum and chemicals
- Tax on the use of highways by heavy trucks and buses
- Production, sales, or importation of alcohol, tobacco, or firearms
- Luxury tax

IDAHO STATE EXCISE AND OTHER TAXES

- Beer and wine tax – paid by distributors
- Insurance tax – paid to the Department of Insurance by insurers
- Cigarette and tobacco tax – paid by wholesalers or importers
- Coin operated amusement device annual decals – paid by owners or operators
- International Fuel Tax Agreement (IFTA) Licenses – paid by interstate truckers
- Mine license tax – paid by miners or royalty recipient
- Motor fuels tax – paid by distributors
- Electricity tax – paid by hydroelectric power producers

PROPERTY TAXES

Contact your local county assessor for details. Personal property used in a business, such as a desk or a computer, is considered taxable property. The business owner is required to report all taxable personal property to the county assessor annually and to pay a tax based upon the assessed value of the property to the county treasurer’s office. Real property in Idaho is also taxable.

TAXPAYER IDENTIFICATION NUMBER

Every business, except a sole proprietor with no employees, must obtain a Federal Employer Identification Number (EIN) that will serve as its Taxpayer Identification Number. This number is necessary when the business files its tax returns. A business can obtain an EIN from the U.S. Internal Revenue Service by filing *Form SS-4* either over the Internet or by U.S. mail, or by phoning (800) 829-4933.

The IRS publishes a CD-ROM on federal tax matters relevant to small businesses: *Introduction to Federal Taxes for Small Businesses and Self-Employed*, 'Get Your Business Off to a Successful Start.' It is available from the IRS by phoning 1-800-TAXFORM and requesting Publication Number 3693. Another resource, the *Small Business Self-Employed Online Classroom*, is available at www.irs.gov/businesses/small. Once there, select "IRS Small Business Workshop."

For information, documents, and assistance, please contact the following offices:

Federal Taxes

Internal Revenue Service
Taxpayer Service
Federal Building, Room 327
550 West Fort St., MSC 041
Boise, ID 83724-0041
IRS Telephone Tax Service: (800) 829-1040
www.irs.gov

State Taxes

Boise
Idaho Tax Commission
800 Park Blvd., Plaza IV
P.O. Box 36
Boise, ID 83722
(208) 334-7660, (800) 972-7660
Fax: (208) 334-7846
www.tax.idaho.gov
Refund Line: 364-7389, (888) 228-5770

Coeur d'Alene
Idaho Tax Commission
1910 NW Blvd., Suite 100
Coeur d'Alene, ID 83814
(208) 769-1500, Fax: (208) 769-1505

Idaho Falls
Idaho Tax Commission
150 Shoup Ave., Suite 16
Idaho Falls, ID 83402
(208) 525-7116, Fax: (208) 525-7154

Lewiston
Idaho Tax Commission
1118 "F" St.
P.O. Box 1014
Lewiston, ID 83501
(208) 799-3491, Fax: (208) 799-5053

Pocatello
Idaho Tax Commission
611 Wilson St., Suite 5
Pocatello, ID 83201-5029
(208) 236-6244, Fax: (208) 233-6134

Twin Falls
Idaho Tax Commission
1038 Blue Lakes Blvd. N., Suite C
Twin Falls, ID 83301
(208) 736-3040, Fax: (208) 736-3043

SPECIAL REQUIREMENTS FOR BUSINESSES WITH EMPLOYEES

Businesses that have employees must pay employment and unemployment taxes, acquire workers' compensation insurance, and follow labor guidelines. They also must report to the state when they hire new employees.

"NEW HIRE" REPORTING REQUIREMENTS

All employers are required to report to Idaho Commerce & Labor new employees whose previous employment was terminated more than 12 months prior to the current hire date. Reporting within 20 days of the date of hire satisfies the reporting requirement. There are several acceptable methods of reporting.

A completed and legible copy of a *Form W-4* is an acceptable means of providing information to Idaho Commerce & Labor. Employers generally have *W-4* forms on file for each employee. A "*New Hire Reporting Form*" for submitting information also is available upon request. Employers must provide the company name, address, Federal Employer Identification Number, Idaho unemployment insurance account number, employee's full name, address, Social Security number and date of hire. Copies of completed reports can be mailed to the following address:

**Idaho Commerce & Labor
New Hire Directory
317 W. Main St.
Boise, ID 83735-0610**

Employers also can fax their completed reports to (208) 332-7411.

Employers preferring to enter new hire information on-line may do so using Internet Explorer or Netscape, version 3.0 and above. A personal identification number is required and can be obtained by contacting the New Hire Reporting office. Employers can arrange to report electronically by calling (800) 627-3880.

For additional information contact:

**Idaho Commerce & Labor
New Hire Directory
317 W. Main St.
Boise, ID 83735-0610
(208) 332-8941, (800) 627-3880
Fax: (208) 332-7411
www.cl.idaho.gov
newhire@cl.idaho.gov**

EMPLOYMENT TAXES

The hiring of employees means additional steps in paying taxes. Employment taxes include the deduction of income taxes from employee paychecks, payment of Social Security taxes and the payment of federal and state unemployment taxes. When hiring one or more employees for a business, be sure to follow these steps to tax compliance:

FEDERAL EMPLOYEE WITHHOLDING AND FEDERAL UNEMPLOYMENT TAXES

A business with employees must apply for a federal EIN (see page 16). After applying, the business will receive a *Federal Tax Deposit Coupon Book (Form 8109)*. These coupons are used when the business makes deposits of deducted employee federal income tax payments, joint employee-employer Social Security tax and Medicare payments, and employer payments for federal unemployment tax.

To make deductions for employee federal income tax, an employer must be sure each employee has a Social Security number and a current *Form W-4* on file. Deductions are made according to federal tax tables found in *Publication 15, Circular E, Employer's Tax Guide*. In addition to income tax withholding, Social Security and Medicare taxes must be withheld. The Social Security and Medicare tax rates for wages paid in a given year can be found in *IRS Publication 15*. The employer matches this deduction and deposits it periodically with

a certified bank. Employee income tax, Social Security, and Medicare are all reported on an *Employer's Quarterly Federal Tax Return (Form 941)*.

An employer must also make *Federal Unemployment Tax (FUTA)* payments of 0.8 percent of the first \$7,000 in each employee's earnings. These payments are reported on the *Employer's Annual Federal Unemployment Tax Return (Form 940 or 940EZ)*. For information, contact the IRS (see page 16).

IDAHO BUSINESS REGISTRATION REQUIREMENTS

With the *Idaho Business Registration Form (Form IBR-1)*, a business owner can simultaneously register with the Idaho State Tax Commission, Idaho Commerce & Labor, and Idaho Industrial Commission. This form can be completed at www.business.idaho.gov, or the paper form is available from any of the foregoing agencies. The form also can be obtained by using the *Order Form* at the back of this booklet.

IDAHO EMPLOYEE INCOME TAX WITHHOLDING

All employers must obtain a *Withholding Account Number* from the Idaho State Tax Commission by filing an *IBR-1*. Employers are assigned a number and issued an employer tax packet with payroll reporting forms and instructions for reporting wages paid and state income taxes withheld. Every employer who is required by the IRS to deduct and remit federal income tax from wages and salaries paid to employees must also deduct and remit Idaho income tax. Deductions for state income tax are made using the employee's federal *Form W-4* and the Idaho Income Tax Withholding Tables.

IDAHO UNEMPLOYMENT TAX

Idaho businesses with employees are required to pay *State Unemployment Tax (SUTA)*. As mentioned, *Form IBR-1* is used to secure an employer account number and tax rate for the payment of Idaho's unemployment tax from Idaho Commerce & Labor. Using this rate, number, and instructions, employers make quarterly unemployment tax payments. For more information on Idaho's unemployment tax, contact your local Idaho Commerce & Labor office (see pages 35-38) or the state office at:

Idaho Commerce & Labor
Employer Accounts Bureau
317 W. Main St.
Boise, ID 83735-0760
(208) 332-3576, (800) 448-2977
Fax: (208) 334-6301
www.cl.idaho.gov
suta@cl.idaho.gov

WORKERS' COMPENSATION

Employers operating in Idaho are required to carry workers' compensation insurance unless specifically exempted. To fulfill this requirement, a business can insure with one of over 300 insurance carriers who have been licensed in the state to write workers' compensation insurance. In special cases, self-insurance is also permitted through the Idaho Industrial Commission. Rates and dividends may vary by the insurer. Contact an insurance agent or company representative for assistance.

For more information on Idaho's workers' compensation insurance requirements or a copy of *Workers' Compensation: A Guide for Employers*, contact:

Boise
Idaho Industrial Commission
317 W. Main St.
P.O. Box 83720
Boise, ID 83720-0041
(208) 334-6000, (800) 950-2110
Fax: (208) 334-2321
www.iic.idaho.gov
sraeder@iic.idaho.gov

Burley
Idaho Industrial Commission
127 W. 5th N., Suite A
Burley, ID 83318
(208) 678-3332, Fax: (208) 677-3616

Coeur d'Alene
Idaho Industrial Commission
Employer Compliance
1221 W. Ironwood Dr., Suite 100
Coeur d'Alene, ID 83814
(208) 769-1452, Fax: (208) 769-1465

Idaho Falls

Idaho Industrial Commission
1820 E. 17th St., Suite 300
Idaho Falls, ID 83404
(208) 525-7248, Fax: (208) 525-7013

Kellogg

Idaho Industrial Commission
35 Wildcat Way, Suite B
Kellogg, ID 83837
(208) 786-4600, Fax: (208) 786-7110

Lewiston

Idaho Industrial Commission
1118 "F" St.
Lewiston, ID 83501
(208) 799-5035, Fax: (208) 799-3482

Nampa

Idaho Industrial Commission
847 Parkcentre Way, Suite 7
Nampa, ID 83651
(208) 442-8341, Fax: (208) 442-8344

Payette

Idaho Industrial Commission
501 N. 16th
P.O. Box 179
Payette, ID 83661
(208) 642-9417, Fax: (208) 642-6163

Pocatello

Idaho Industrial Commission
1070 Hilene, Suite 300
Pocatello, ID 83201
(208) 236-6399, Fax: (208) 236-6040

Sandpoint

Idaho Industrial Commission
1500 Hwy. 2, Suite 200
Sandpoint, ID 83864-1794
(208) 263-5747, Fax: (208) 265-9637

Twin Falls

Idaho Industrial Commission
1411 Falls Ave. E., Suite 915
Twin Falls, ID 83301
(208) 736-4700, Fax: (208) 736-3053

IDAHO STATE LABOR LAWS

To ensure compliance with Idaho's labor laws, including minimum wage, overtime, child labor, record-keeping, and payment of wages, contact:

Idaho Commerce & Labor

Wage and Hour Division
317 W. Main St.
Boise, ID 83735-0910
(208) 332-3579, (800) 843-3193
Fax: (208) 334-6301
www.cl.idaho.gov/wh/
wagehour@cl.idaho.gov

FEDERAL LABOR REGULATIONS

Businesses with employees should be aware of U.S. Department of Labor regulations pertaining to work conditions, wages, and payment practices. These activities are governed specifically by the Occupational Safety and Health Administration (OSHA), which provides the *OSHA Handbook for Small Businesses* on its Internet site, and the Wage and Hour Division, which offers the *Handy Reference Guide to the Fair Labor Standards Act* on its Internet site.

U.S. Department of Labor

Wage and Hour Division
1150 N. Curtis Rd., Suite 202
Boise, ID 83706-1234
(503) 326-3051, toll free (866) 487-9243
Fax: (208) 321-2991
www.dol.gov/esa/whd/

Occupational Safety and Health Admin.

1150 N. Curtis Rd., Suite 201
Boise, ID 83706-1234
(208) 321-2960, Fax: (208) 321-2966
www.osha.gov/dcsp/smallbusiness/index.html

OSHA also offers a free voluntary consultation program that provides assistance in designing safety and health programs for the workplace. For additional information, contact:

Safety and Health Consultation Program
Boise State University
1910 University Dr.
Boise, ID 83725-1825
(208) 426-3283, Fax: (208) 426-4411
www2.boisestate.edu/oshconsult

ELIGIBILITY FOR EMPLOYMENT

Employers are required to verify the employment eligibility of all individuals hired by having each employee complete a federal *Form I-9*. Copies of this form are available at:

U.S. Citizenship and Immigration Services
1185 S. Vinnell Way
Boise, ID 83709
(208) 685-6600, toll free (800) 375-5283
Forms/Fax on Demand: (800) 870-3676
www.uscis.gov

REQUIRED POSTERS FOR IDAHO BUSINESSES

Businesses with employees are required to post certain state and federal notices in the workplace. Posters are available without charge. Below is a list of posters required by law and also a list of optional posters.

The following required posters are available from:

Idaho Commerce & Labor
317 W. Main St.
Boise, ID 83735-0910
(208) 332-3570, Fax: (208) 334-6301
www.cl.idaho.gov/ftp/requiredposters.pdf
suta@cl.idaho.gov

- Minimum Wage Poster
- Unemployment Insurance Benefits Poster
- Employee Polygraph Protection Act Poster
- Fair Labor Standards Act Minimum Wage Poster

- Equal Employment Opportunity Poster
- Job Safety and Health Protection Poster
- Your Rights Under the Family and Medical Leave Act

OTHER REQUIRED POSTERS

WORKERS' COMPENSATION POSTER

This poster is available in English and Spanish from your workers' compensation insurance provider upon issuance of the policy. See pages 18 and 19 for more information on workers' compensation.

Professions and businesses licensed in Idaho through the Bureau of Occupational Licenses have individual licensing requirements mandated by statute and regulation. For additional information, contact:

Bureau of Occupational Licenses
Owyhee Plaza, 1109 Main St., Suite 220
Boise, ID 83702-5642
(208) 334-3233, Fax: (208) 334-3945
www.ibol.idaho.gov
ibol@ibol.idaho.gov

OPTIONAL POSTERS:

Earned Income Credit Poster

Internal Revenue Service
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
(800) 829-3676
www.irs.gov
(Ask for Publication 4194B.)

Non-discrimination Poster

Idaho Human Rights Commission
1109 Main St., Suite 400
P.O. Box 83720
Boise, ID 83720-0040
(208) 334-2873, toll free (888)-249-7025
TDD/TYY (208) 334-4751
Fax: (208) 334-2664
www2.state.id.us/ihrc/ihrchome.htm
inquiry@ihrc.state.id.us

GROWTH AND EXPANSION

The state of Idaho places a high priority on maintaining a thriving business environment. The following programs are available to help Idaho businesses stay strong, healthy, and profitable. For further information on any of the topics listed in this section, contact the Commerce & Labor business development team at (208) 334-2470.

HEADQUARTERS RELOCATION OR ADMINISTRATIVE FACILITIES EXPANSION INCENTIVE PACKAGES

Large companies that relocate headquarters or make a major administrative facilities expansion in Idaho will benefit from this package. Qualifying companies receive a 6 percent tax credit with no limitation and an enhanced new jobs tax credit starting at \$1,000, climbing to \$3,000 per job. A 10 percent real property improvement tax credit of up to \$500,000 in any one year is also available along with temporary tax abatement for new headquarters and administrative buildings of up to \$2 million a year. Companies also receive temporary sales tax abatement for materials used in the construction of new buildings.

Smaller businesses that don't qualify for the large company package but meet reduced requirements for new investment in headquarters or administrative buildings can receive a 3.75 percent investment tax credit with a credit limitation of 62.5 percent and also receive a new jobs tax credit starting at \$1,000, climbing to \$3,000 per job. A 2.5 percent real property improvement tax credit of up to \$125,000 in any one year is also available along with a 25 percent temporary sales tax abatement for materials used in the constructions of new buildings.

TAX CAP ON PROPERTY VALUES EXCEEDING \$800 MILLION

Companies with property values that exceed \$800 million are exempt from paying additional property taxes on the excess value if they make a yearly capital investment of at least \$25 million and employ a minimum of 1,500 full-time employees.

3% INVESTMENT TAX CREDIT

Available for qualifying new investments in Idaho. The credit can offset up to 50% of your state income tax liability and may be carried forward up to 14 years.

In lieu of this income tax credit, a two-year exemption from property tax on qualified personal property is available. The exemption is available only if a loss was incurred in the second preceding tax year in which the property is placed in service. The loss must have been computed without regard to any net operating loss carryover or carryback.

UP TO \$2000 NEW EMPLOYEE TRAINING REIMBURSEMENT

Available for each new job created by companies qualifying for Idaho's Workforce Development Training Fund program. UP TO \$3000 REIMBURSEMENT per new job created in select rural counties.

\$1000 NEW JOBS INCOME TAX CREDIT

Available for any business that adds new employees whose annual earnings average \$15.50 per hour or more and who are eligible to receive employer-provided coverage under an accident or health plan.

\$500 NEW JOBS INCOME TAX CREDIT

Available for businesses that produce, assemble, fabricate, manufacture, or process natural resource products. May not be combined with the \$1000 new jobs tax credit.

5% RESEARCH AND DEVELOPMENT INCOME TAX CREDIT

Available for basic research and costs of qualified research that is performed in Idaho. The research and development tax credit is transferable.

3% BROADBAND TELECOM TAX CREDIT

Up to \$750,000 on Idaho State Income Tax for qualified broadband equipment. Credit is transferable.

100% SALES AND USE TAX EXEMPTION

Idaho sales and use tax exemptions are available for any property used in research and development and for equipment and materials used directly in manufacturing, processing, mining, fabrication, or logging operations; and for clean rooms used in semiconductor and semiconductor equipment manufacturing.

NET OPERATION LOSS DEDUCTIONS

Carry back up to \$100,000 loss per tax year for two years. Losses not absorbed in two years may be carried forward for a maximum of 20 years or until absorbed.

100% PROPERTY TAX EXEMPTION

Applies to business inventory and registered motor vehicles, vessels, and aircraft.

100% GOODS-IN-TRANSIT TAX EXEMPTION

Plus an additional exemption from sales and use tax for goods purchased by a carrier in its business and delivered outside of Idaho.

100% POLLUTION CONTROL EQUIPMENT TAX EXEMPTION

Applicable to sales and use tax for equipment required by state and federal regulation. Required pollution control facilities are exempt from property tax.

100% INDUSTRIAL FUELS AND RAW MATERIALS EXEMPTION FROM IDAHO SALES TAX

IDAHO PRIME RATE LOAN PROGRAM

Offers low-interest loans for any purpose to qualifying small businesses. Loans are offered by commercial banks and have up to 85% Small Business Administration guaranty.

UP TO \$10 MILLION IN INDUSTRIAL REVENUE BONDING

Available to finance manufacturing, processing, production, and assembly projects. Tax-free bonds are issued by a public corporation, with the project or business serving as collateral.

CUSTOMIZED EMPLOYEE RECRUITING SERVICES

Get one-on-one professional guidance in managing employee recruitment. Experienced consultants can visit your work site, analyze the job requirements, and then identify prospective employees with the necessary skills, training, and experience. Also take advantage of free, nationwide exposure on the Idaho Commerce & Labor and National Job Bank Web sites. Contact any of the 24 statewide Commerce & Labor employment services offices listed on pages 35-38 in Appendix 5 for employee recruitment assistance.

CUSTOMIZED EMPLOYEE TRAINING

Idaho supports education and training programs to help provide skilled, productive workers for your company. Training can be tailored to your specific company needs and designed to develop skill sets to meet your precise requirements. Financial reimbursement is available to eligible companies to cover the cost of training new employees. Contact any of the Commerce & Labor offices listed in Appendix 5 for further information on employee training assistance.

WORKFORCE TRAINING NETWORK (WTN)

The WTN coordinates delivery of statewide customized training to meet the needs of Idaho's employers and citizens. All programs are provided in a flexible professional environment that can be custom-tailored to meet a company's specific criteria and delivered in an approach that best fits its needs. For further information, go to <http://www.ptc.idaho.gov/wtn/wtn.htm>.

IDAHO BUSINESS NETWORK (IBN)

IBN matches the purchasing needs of federal and state agencies with the products and services of Idaho companies. In addition, IBN provides technical assistance with completing bid documents, offers seminars on evolving procurement practices, and hosts the Governor's Business Opportunity Conference, putting you face-to-face with purchasing professionals from government agencies and large corporations. Annually, Idaho businesses average over \$100 million in federal and state contracts by taking advantage of IBN. For further information, go to www.idahoworks.com/ibn.

EXPORT ASSISTANCE

The International Trade Division of Commerce & Labor offers export counseling, seminars, and marketing resources to Idaho companies. Additionally, marketing opportunities via catalog, trade shows, and trade missions are provided for a nominal fee. Idaho trade representatives in Mexico, China, Taiwan, and Korea assist companies by finding business opportunities, distributors, and projects. Partnership with the U.S. Commercial Service provides worldwide resources and assistance. For further information, go to trade.idaho.gov.

TechHELP

TechHelp is an organization uniquely positioned to help Idaho manufacturers become more competitive. Lean manufacturing, human performance, quality systems, product development, and information technology are all areas in which TechHelp assists Idaho companies. TechHelp offices are listed on page 42 of Appendix 5.

SMALL BUSINESS DEVELOPMENT CENTERS (SBDC)

date counseling, training, and technical assistance in all aspects of small business management, with a primary goal of helping small business owners and potential business owners make sound decisions for the successful operation of their business. The SBDC offices are listed on page 41 of Appendix 5.

TechCONNECT

TechConnect staff act as project managers to access the resources necessary for businesses to commercialize private, university, and governmental technologies. The TechConnect offices are listed on pages 41-42 of Appendix 5.

A FINAL NOTE AND ADVICE

This guide to starting a business does not supersede or in any way replace directives, regulations, or requirements of authorized government agencies directly responsible for business regulation. Regulations and laws change, so check with the responsible agencies for the latest requirements. Businesses are encouraged to obtain the services of a qualified accountant for tax, cash-management, and record-keeping matters, and an attorney for the handling of organizational, employee, and regulatory matters. An experienced real estate professional can provide advice on site location analysis, acquisition of existing business opportunities, and land or building acquisition.

APPENDICES

APPENDIX 1

REGULATED BUSINESS ACTIVITIES AND OCCUPATIONAL LICENSES

Idaho does not have a single statewide “business license.” However, there are numerous state and federal entities that regulate and/or license business activities. Please review the following list and contact the entities relevant to your business. The numbers shown to the right of the column of “Activities” correspond to the numbered agencies listed on pages 28–32. While this list is intended to be comprehensive, it cannot identify every regulated activity. Each business is responsible for performing due diligence to ensure compliance with applicable statutes and regulations.

Activity	Agency	Activity	Agency
Accountants, Certified Public (CPA)	1	Bail Bond Companies	28
Accountants, Licensed Public (LPA)	1	Banks/Bank Holding Companies	14
Acupuncturists	36	Barbers/Shops/Schools/Instructors	36
Air Quality Permits	12, 13	Bed & Breakfasts	25
Alcohol Mfg. & Sales	29	Beekeepers	2
Athlete Agents	36	Beer & Wine Licenses (Whlsl./Retail)	44
Ambulance Services	20	Bev. & Industrial Alcohol Imports/Mfg./Sales	29
Ambulatory Surgery Centers	22	Bev. Grade Alcohol in Non-Beverage	
Ammunition Mfg. & Importers	29	Products (Herbal Med./Food Prods./etc.)	29
Aquaculture	2, 12, 13	Boiler Inspector Certification	8
Architects	36	Bottling Plants	25
Artificial Inseminators	2	Boxing/Sparring/Wrestling (Prof. Exhibitions)	5
Artificial Rainfall	2	Brewery or Winery License	25, 44
Asbestos	12	Brokerage Firms	14, 42
Assumed Business Names	41	Building Inspector Certification	8
Athletic Trainers	33	Business & Industrial Development Corp.	14
Attorneys/Lawyers	7	Bulk Water Trucks	25
Auctioneers	*	Cemeteries (Endowed Care)	14
Audiologist & Hearing Services	36	Certified Family Homes	22
Bakeries	25	Chemigators	2

*Auctioneers are licensed by the county in which the auctioneer intends to conduct business. An annual license is valid in all Idaho counties.

Activity	Agency	Activity	Agency
Child Care Institutions/Agencies	21	Electrologists	36
Child Care Licensing	21	Elevators	8
Chiropractic Physicians	36	Emergency Medical Services	20
Clinical Laboratory Registration	23	Endodontists	10
Collection Agencies/Collectors	14	End-Stage Renal Disease Facilities	22
Commercial Drivers Licenses	47	Energy Code Programs	8
Commercial Feed Manufacturers	2	Engineers	11
Commercial Vehicle Licenses (Over 26,000 lbs.)	47	Environmental Laboratories	23
Commission Merchants	2	Environmental Permitting, General	13
Commodity Dealers	2	Escrow Companies	14
Consumer Loans & Credit Sales	14	Estheticians	36
Continuing Care (Pre-paid Living & Nursing)	14	Explosives Dealers/Importers/Mfg./Storage	29
Controlled Substances	38	Explosives Permittees (transport across state lines)	29
Corporations	41	Farm Labor Contractors	9
Cosmetics Imports/Mfg./Processing	17, 25	Farm Produce Dealers/Brokers	2
Cosmetologists/Salons/Schools/Instructors	36	Farm Vehicle Licenses (Over 60,000 lbs.)	47
Contractors, Building & Construction	36	Feedlots (CAFOs)	12
Counselors	36	Fertilizer Mfg. (Commercial)	2
Court Reporters	43	Finance Companies	14
Credit Counselors	14	Fire Sprinkler System Contractors	15
Credit Unions	14	Firearms Dealers, Importers, Mfg.	
Critical Access Hospitals	22	(including Pawnbrokers & Gunsmiths)	29
Crematories	36	Fireworks Import/Wholesale Only	15
Cyanidation Permits	13	Fireworks Dealers/Import/Mfg.	29
Dairy Industry	2, 12, 13	Fish Hatcheries (Commercial)	2
Dam Construction	48	Fish & Game Retailing	16
Day-Care Center Inspection*	25	Fishing & Hunting License Vendors	16
Day-Care Centers/Homes	21	Fishing (Commercial)	16
Dealer Direct Title Service	47	Florists	2
Dentists, General	10	Food/Concession Carts	25
Dental Hygienists	10	Food Imports	17, 25
Denturists	36	Food Mfg. & Processing	25
Dieticians	33	Food Warehouses, Cold Storage	25
Disposal of Hazardous Waste	12, 13	Foster Home Licensing	21
Domestic Insurers	28	Funeral Homes	36
Dredging (Rec./Commercial)	48	Fur Buyers	16
Drug Imports/Mfg./Processing	17, 38	Game Farms	2
Drug Outlets (i.e., Nursing Homes)	38	Gas-Liquefied Petroleum Dealers & Facilities	36
Drug Products: Non-prescription	38	Gas Pumps	3
Drug Repackaging	38	Gas Stations (Dispensing)	3
Drug Stores/Pharmacies	38	Gas Stations (Underground Storage Tanks)	12
Drug Wholesalers	38	Geologists	19
Egg Distributors/Graders	2	Glamour Photography Studios	36
Electrical Apprentices, Journeymen**	8	Grazing	32
Electrical Contractors***	8		

*Day-Care Centers also require a certificate of fire inspection by the local fire department or fire district

**Specialty Contractors/Electricians/Trainees

***Inspections and plans review

Activity	Agency	Activity	Agency
Grocery Stores	25	Mining (Subsurface on State lands)	30
Ground Water Monitoring	13	Money Transmitters	14
Guide Licenses	37	Mortgage Brokers & Lenders	14
Haz. Waste Generation/Storage/Treatment	12, 13	Mortgage Loan Officers	14
Hazardous & Radioactive Waste	12, 13	Morticians/Funeral Directors/Resident Trainees	36
Hearing Aid Dealers & Fitters	36	Motor Carrier (Interstate Exempt & Private)	47
Heating, Ventilation, & Air-Conditioning (HVAC)	8	Motor Carrier (Interstate/Intrastate Common/Contract)	47
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Livestock Auction Markets	2	Oral Surgeons	10
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Lobbyists	41	Orthodontists	10
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Logging Safety	8	Outpatient Phys. Therapy/ Speech Pathology Services	22
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Manufactured Homes/Modular Housing	8	Over the Counter (OTC)/Non-Pharmacy Outlets	38
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Mining	*, 12, 32, 45		
Mining (Dredging or Surfacing)	13, 30		

*On U.S. Forest Service land, the National Forest office having jurisdiction in that area

Activity	Agency	Activity	Agency
Physicians (Medical Doctors/Osteopathic Physicians)	33	Subsurface Sewage Treatments	13, 25
Plumbing Apprentices/Journeyman/Contractors*	8	Surveyors, Land	11
Podiatrists	36	Swimming Pools	25
Potato Brands	2	Taverns	25
Prosthodontists	10	Taxidermists	16
Psychologists	36	Telephone Pay-Per-Call Services	6
Public Commodity Warehouse	2, 25	Telephone Solicitors	6
Public Works Contractors	8	Timber Harvest (Private Lands)	30
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Real Estate Appraisers	36	Time Share Regulation & Registration	40, 41
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Reg. Service Agency/Servicemen Program	3	Tobacco Export Warehouses	29
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Rural Health Clinics	22	Vending Machines	25
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State Lake, River, & Stream Bottoms	30	Weigh Masters	2, 3
State Land Sales/Leasing/Easements/ Right-of-Way	30	Wetlands	4, 12
State & School Bldg. Designs	8	Wildlife Farm (Commercial)	16
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Substance Abuse Treatment Centers	21		
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*Specialty Water Pump, Appliance, Mobile Home

**The National Forest office having jurisdiction in that area

APPENDIX 2

AGENCIES

- | | | | |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Idaho Board of Accountancy
1109 Main St., Suite 470
P.O. Box 83720
Boise, ID 83720-0002
(208) 334-2490, Fax: (208) 334-2615
www.state.id.us/boa
isba@boa.state.id.us | 5 | Athletic Commission
7600 W. Katsilometes Road
Pocatello, ID 83204
(208) 221-6534, Fax: (208) 334-7844
tkatsilometes@tax.idaho.gov |
| 2 | Idaho State Department of Agriculture
2270 Old Penitentiary Rd.
Boise, ID 83712
(208) 332-8500, Fax: (208) 334-2879
www.agri.idaho.gov | 6 | Idaho Office of the Attorney General
Civil Litigation Division
Consumer Protection Unit
P.O. Box 83720
Boise, ID 83720-0010
(208) 334-2424, In-state: (800) 432-3545
Fax: (208) 334-2830
www.ag.idaho.gov
consumer_protection@ag.idaho.gov |
| 3 | Idaho State Department of Agriculture
Bureau of Weights and Measures
P.O. Box 790
Boise, ID 83701
(208) 332-8690, Fax: (208) 334-2378
www.agri.idaho.gov
tschafer@agri.idaho.gov | 7 | Idaho State Bar
P.O. Box 895
Boise, ID 83701
(208) 334-4500, Fax: (208) 334-4515
www.idaho.gov/isb
jbarker@isb.idaho.gov |
| 4 | U.S. Army Corps of Engineers

Boise Regulatory Office
304 N. 8th St., Room 140
Boise, ID 83702-5820
(208) 345-2155, Fax: (208) 345-2968

Coeur d'Alene Regulatory Office
c/o Idaho Panhandle National Forests
3815 Schreiber Way
Coeur d'Alene, ID 83815-8363
(208) 765-7237 or (208) 765-7256
Fax: (208) 765-7449

Idaho Falls Regulatory Office
900 N. Skyline Drive, Suite A
Idaho Falls, ID 83402
(208) 522-1645, Fax: (208) 522-2994

Walla Walla District, Regulatory Office
201 N. 3rd Ave.
Walla Walla, WA 99362-1876
(509) 527-7150, Fax: (509) 527-7823 | 8 | Idaho Division of Building Safety
1090 E. Watertower St.
Meridian, ID 83642
(208) 334-3950
www.dbs.idaho.gov
Building & Energy: jrayne@dbs.idaho.gov
Electrical: gmalmen@dbs.idaho.gov
Elevators & Safety: rbrewton@dbs.idaho.gov
Heating, Ventilation, & A/C: thogander@dbs.idaho.gov
Logging: dkludt@dbs.idaho.gov
Mfg.'d Homes: jrayne@dbs.idaho.gov
Plumbing: thogander@dbs.idaho.gov
Public Works: jfrenette@dbs.idaho.gov |
| | | 9 | Idaho Commerce & Labor
Wage and Hour Section
317 W. Main St.
Boise, ID 83735-0910
(208) 332-3570 Ext. 3134, Fax: (208) 334-6301
www.cl.idaho.gov/wh/
wagehour@cl.idaho.gov |

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| <p>10 Idaho Board of Dentistry
P.O. Box 83720
Boise, ID 83720-0021
(208) 334-2369, Fax: (208) 334-3247
www.idaho.gov/isbd
smiller@isbd.idaho.gov</p> <p>11 Idaho Board of Professional Engineers
and Professional Land Surveyors
5535 W. Overland Road
Boise, ID 83705
(208) 373-7210, Fax: (208) 373-7213
www.ipels.idaho.gov/
dave.curtis@ipels.idaho.gov</p> <p>12 U.S. Environmental Protection Agency
1435 N. Orchard
Boise, ID 83706
(208) 378-5746, Fax: (208) 378-5744
www.epa.gov/r10earth/</p> <p>13 Idaho Department of Environmental Quality
1410 N. Hilton
Boise, ID 83706-1255
(208) 373-0502, Fax: (208) 373-0342
www.deq.idaho.gov</p> <p>14 Idaho Department of Finance
P.O. Box 83720
Boise, ID 83720-0031
(208) 332-8000, Fax: (208) 332-8099
finance.idaho.gov
finance@finance.idaho.gov</p> <p>15 Division of State Fire Marshal
P.O. Box 83720
Boise, ID 83720-0043
(208) 334-4370, Fax: (208) 334-4375
www.doi.idaho.gov
Admin Assist: shirley.carnahan@doi.idaho.gov
Fire Marshal: mark.larson@doi.idaho.gov</p> <p>16 Idaho Department of Fish and Game
P.O. Box 25
Boise, ID 83707-0025
(208) 334-3700, Fax: (208) 334-2148
www.fishandgame.idaho.gov/
idfginfo@idfg.idaho.gov</p> | <p>17 U.S. Food and Drug Administration
9780 S.W. Nimbus Ave.
Beaverton, OR 97008-7163
(503) 671-9332, Fax: (503) 671-9445
www.fda.gov
alan.bennett@fda.gov</p> <p>18 Idaho Geological Survey
University of Idaho
P.O. Box 443014
Moscow, ID 83844-3014
(208) 885-7991, Fax: (208) 885-5826
www.idahogeology.com</p> <p>19 Idaho Board of Registration for Professional
Geologists
P.O. Box 83720
Boise, ID 83720-0033
(208) 334-2268 Fax: (208) 334-5211
www2.state.id.us/ibpg
ibpg@ibpg.state.id.us</p> <p>20 Idaho Department of Health and Welfare
Division of Health
Bureau of Emergency Medical Services
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-4000, Fax: (208) 334-4015
www.idahoems.org/
IdahoEMS@idhw.state.id.us</p> <p>21 Idaho Department of Health and Welfare
Div. of Family and Community Services
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-6800, Fax: (208) 334-6899</p> <p>22 Idaho Department of Health and Welfare
Bureau of Facility Standards
3232 Elder Street
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-6626, Fax: (208) 364-1888
fsb@idhw.state.id.us</p> |
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- 23 Idaho Department of Health and Welfare
Division of Health
Bureau of Laboratories
2220 Old Penitentiary Rd.
Boise, ID 83712-8299
(208) 334-2235, Fax: (208) 334-2382
hudsonr@idhw.state.id.us
- 24 Idaho Department of Health and Welfare
Division of Medicaid
Bureau of Facilities Standards
3232 Elder Street
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-6620, (800) 748-2480
Fax: (208) 334-6629
IDNAP@idhw.state.id.us
- 25 Idaho Public Health District Offices
- Central District Health Department
707 N. Armstrong Place
Boise, ID 83704
(208) 327-7499, Fax: (208) 327-8553
www.phd4.idaho.gov
tschmalz@phd4.state.id.us
- District Seven Health
254 "E" St.
Idaho Falls, ID 83402
(208) 522-0310, Fax: (208) 525-7063
www.idaho.gov/phd7/
grackow@phd7.state.id.us
- North Central Health District
215 10th St.
Lewiston, ID 83501
(208) 799-3100, Fax: (208) 799-0349
www.idaho.gov/phd2/
pguenthe@phd2.state.id.us
- Panhandle Health District
2195 Ironwood Court
Coeur d'Alene, ID 83814
(208) 415-5100, Fax: (208) 415-5101
www.idaho.gov/phd1
jbrock@phd1.state.id.us
- South Central District Health Department
951 E. Avenue H.
Jerome, ID 83338
(208) 324-8838, Fax: (208) 324-9554
www.phd5.idaho.gov/
dan-k@phd5.state.id.us
- Southeastern District Health Department
1901 Alvin Ricken Dr.
Pocatello, ID 83201
(208) 233-9080, Fax: (208) 234-7169
www.idaho.gov/phd6/
spew@phd6.state.id.us
- Southwest District Health
920 Main St.
Caldwell, ID 83605
(208) 455-5400, Fax: (208) 455-5405
www.southwestdistricthealth.org
vyoung@phd3.state.id.us
- 26 U.S. Department of Homeland Security
Bureau of Customs and Border Protection
2873 W. Appollo St.
Boise, ID 83705
(208) 334-9062, Fax: (208) 334-9058
www.customs.gov
- 27 Idaho Industrial Commission
317 W. Main St.
Boise, ID 83720-0041
(208) 334-6000, (800) 950-2121
Fax: (208) 334-2321
www.iic.idaho.gov/
sraeder@iic.idaho.gov
- 28 Idaho Department of Insurance
P.O. Box 83720
Boise, ID 83720-0043
(208) 334-4250, Fax: (208) 334-4398
www.doi.idaho.gov
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| 29 | U.S. Department of Justice
Bureau of Alcohol, Tobacco & Firearms
251 E. Front St., Suite 204
Boise, ID 83702
(208) 334-1160
www.atf.gov/
atfmail@atf.gov | 35 | Idaho State Board of Nursing
280 N. 8th St., Suite 210
P.O. Box 83720
Boise, ID 83720-0061
(208) 334-3110, Fax: (208) 334-3262
www2.state.id.us/ibn/ibnhome.htm
lcoley@ibn.state.id.us |
| 30 | Idaho Department of Lands
P.O. Box 83720
Boise, ID 83720-0050
(208) 334-0200, Fax: (208) 334-2339
www.idaho.gov/lands/
sterry@idl.state.id.us | 36 | Idaho Bureau of Occupational Licenses
Owyhee Plaza, 1109 Main St., Suite 220
Boise, ID 83720-5642
(208) 334-3233, Fax: (208) 334-3945
www.ibol.idaho.gov
ibol@ibol.idaho.gov |
| 31 | Idaho Department of Lands
Board of Scaling Practices
3780 Industrial Ave. S.
Coeur d'Alene, ID 83815
(208) 769-1525, Fax: (208) 769-1524
ebauer@idl.state.id.us | 37 | Idaho Outfitters and Guides Lic. Board
1365 N. Orchard, Room 172
Boise, ID 83706
(208) 327-7380, Fax: (208) 327-7382
www.state.id.us/oglb/oglbhome.htm
lreincke@oglb.state.id.us |
| 32 | U.S. Bureau of Land Management
1387 S. Vinnell Way
Boise, ID 83709
(208) 373-4000, Fax: (208) 373-4019
www.id.blm.gov
Web_Master_Idaho@blm.gov | 38 | Idaho Board of Pharmacy
P.O. Box 83720
Boise, ID 83720-0067
(208) 334-2356, Fax: (208) 334-3536
www.state.id.us/bop
rmarkuson@bop.state.id.us |
| 33 | Idaho State Board of Medicine
1755 Westgate Dr.
P.O. Box 83720
Boise, ID 83720-0058
(208) 327-7000, In-state: (800) 333-0073
Fax: (208) 327-7005
www.bom.state.id.us
info@bom.state.id.us | 39 | Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
(208) 334-0300, Fax: (208) 334-3762
www.puc.idaho.gov
secretary@puc.idaho.gov |
| 34 | U.S. Mine Safety & Health Administration
300 Mallard Drive
Boise, ID 83706
(208) 334-1835, Fax: (208) 334-1838
www.msha.gov
jacobsen.ronald@dol.gov | 40 | Idaho Real Estate Commission
P.O. Box 83720
Boise, ID 83720-0077
(208) 334-3285, In-state: (866) 447-5411
Fax: (208) 334-2050
www.idahorealestatecommission.com
neal.bernklau@irec.idaho.gov |

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| <p>41 Idaho Secretary of State
P.O. Box 83720
Boise, ID 83720-0080
General Info.: (208) 334-2300
Corporations: (208) 334-2301
Uniform Commercial Code: (208) 334-3191
Trademarks/Notary Public: (208) 332-2810
www.idsos.state.id.us
sosinfo@idsos.state.id.us</p> <p>42 U.S. Securities and Exchange Comm.
Pacific Regional Office
5670 Wilshire Blvd., 11th Floor
Los Angeles, CA 90036-3648
(323) 965-3998, Fax: (323) 965-3815
www.sec.gov
losangeles@sec.gov</p> <p>43 Certified Shorthand Reporters Board
P.O. Box 83720
Boise, ID 83720-0017
(208) 334-2517
www.idaho.gov/csr
csr@csr.state.id.us</p> <p>44 Idaho State Police
700 S. Stratford Dr., P.O. Box 700

Meridian, ID 83680-0700
(208) 884-7000, Fax: (208) 884-7090
www.isp.state.id.us

Alcohol: ABC@isp.idaho.gov
(208) 884-7060, Fax: (208) 884-7096

Brand Board: lucille.white@isp.idaho.gov
(208) 884-7070, Fax: (208) 884-7097

Racing: jacki.libengood@isp.idaho.gov
(208) 884-7080, Fax: (208) 884-7098

Peace Officer Standards and Training:
laura.johansen@post.idaho.gov
(208) 884-7250, Fax: (208) 884-7295</p> | <p>45 Idaho Tax Commission
Mine License Tax Office
800 Park Blvd., Plaza IV
P.O. Box 36
Boise, ID 83722
(208) 334-7660, (800) 972-7660
Fax: (208) 334-7846
www.tax.idaho.gov</p> <p>46 Idaho Tobacco Project
Substance Abuse
Div. of Family and Community Services
450 W. State St., 5th Floor, P.O. Box 83720
Boise, ID 83720-0036
(208) 334-0642, Fax: (208) 332-7305
www.tobaccopermits.com/IDAHO</p> <p>47 Idaho Transportation Department
P.O. Box 7129
Boise, ID 83707-1129
(208) 334-8000, Fax: (208) 344-8195
www.itd.idaho.gov
Commercial Drivers Licenses:
lynn.rhodes@itd.idaho.gov
Motor Carrier Registration:
cvs@itd.idaho.gov
Motor Carrier Permits:
cvs@itd.idaho.gov
Motor Carrier Over-legal Permits:
cvs@itd.idaho.gov
Dealers Licenses:
daryl.marler@itd.idaho.gov
or: peggy.anderson@itd.idaho.gov
Driver Licensing:
lynn.rhodes@itd.idaho.gov</p> <p>48 Idaho Department of Water Resources
322 E. Front St.
Boise, ID 83720-0098
(208) 287-4800, Fax: (208) 287-6700
www.idwr.idaho.gov
Stream Channel Alterations:
erv.ballou@idwr.idaho.gov
Dams Safety: mike.stubblefield@idwr.idaho.gov
Water Rights: shelly.keen@idwr.idaho.gov
Drilling and Wells:
john.carlson@idwr.idaho.gov</p> |
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APPENDIX 3

TECHNOLOGY TRANSFER OPPORTUNITIES

Technology transfer is the systematic movement of technological knowledge from universities, colleges, and government laboratories to commercial applications in the private market. Collaboration among industry, government laboratory, and/or university partners can result in commercialization of new materials, techniques, and devices, bringing benefits to the entrepreneur, researcher, industry, university, and the larger community. For information on technology-transfer opportunities in Idaho contact:

Boise State University
Office of Research Administration
Albertson Library L153
1910 University Dr.
Boise, ID 83725-1135
(208) 426-1574, Fax: (208) 426-1048
www.boisestate.edu/research/

Idaho State University
Office of Research
1010 S. 5th, Bldg. 11, Room 205
Campus Box 8130
Pocatello, ID 83209-8130
(208) 282-2714, Fax: (208) 282-4529
www.isu.edu/research/

Idaho Research Foundation, Inc.
University of Idaho
P.O. Box 443003
Morrill Hall 414
Moscow, ID 83844-3003
(208) 885-4550, Fax: (208) 885-4551
www.irf.uroidaho.edu

Idaho National Laboratory (INL)
P.O. Box 1625
Idaho Falls, ID 83415-2203
(208) 526-4845, Fax: (208) 526-9917
www.inl.gov/techtransfer/

APPENDIX 4

LOCAL PERMITS, REGULATIONS, AND LICENSES

In addition to reviewing the state and federal matters discussed in the previous pages, businesses should investigate regulations, permits, and licenses required by the cities and counties where they will locate. Important local issues that businesses encounter include, but are not limited to, the following:

- Auctioneers' licenses (county treasurer)
- Bridge and ferry tolls licenses (county treasurer)
- Building permits, zoning issues
- Business licenses (city or county clerk/recorder)
- Chauffeurs' and operators' licenses (county sheriff)
- Commercial and farm vehicle licenses (county assessor)
- The cities of Boise, Chubbuck, Coeur d'Alene, Moscow, Lewiston, and Pocatello require day-care licenses (city clerk).
- Massage parlors (Boise City requires inspection by Central District Health Department)
- Pawnbrokers' licenses (county treasurer)
- Property taxes (county assessor)
- Sewer hookup permit
- Business activities that require contact with the U.S. Food and Drug Administration should first contact their local health district office.
- Businesses using telemarketing must contact the Idaho Attorney General's Office regarding Idaho's No Call List.
e-mail: no_call_list@ag.state.id.us

Detailed information on these and other matters can be obtained from the local chamber of commerce and city and county governments.

APPENDIX 5

A DIRECTORY OF BUSINESS ASSISTANCE AGENCIES

There are a number of public agencies throughout the state that help Idaho businesses. Answers to questions not addressed by this guide may be available from the agencies listed below.

Idaho State Department of Agriculture

International Trade and Domestic Market Development
2270 Old Penitentiary Rd.
Boise, ID 83712
(208) 332-8530, Fax: (208) 334-2879
www.agri.idaho.gov
ljohnson@idahoag.us

Services: Domestic and international promotion of food and agriculture products; provision of agricultural development loans; assistance such as business workshops and “how to” publications for value-added food processing, specialty foods promotion, traditional and specialty crops, farmers’ markets, organic production, and ranch recreation.

Business Information Centers

Boise
Small Business Success Center
250 S. 5th Street, Suite 800
Boise, ID 83702
(208) 472-5258, Fax: (208) 472-5201
www.boisechamber.org
jpiper@boisechamber.org

Spokane
BIZStreet Resource Center
801 W. Riverside Ave., Suite 240
Spokane, WA 99201
(509) 353-2800, Fax: (509) 353-2600
www.bizstreetresourcecenter.biz
bizmgr@chamber.spokane.net

Services: Free to the public, these Centers provide resources for the start-up and expansion of businesses. Each Center makes available the latest in computer equipment, software, CD-ROM databases, videotapes, and over 250 business start-up guides. The Centers also have a full library of other volumes on business-related topics, along with on-site counseling.

Idaho Commerce & Labor

700 W. State St. - Commerce
P.O. Box 83720
Boise, ID 83720-0093
(208) 334-2470, Fax: (208) 334-2631
www.idahoworks.com
info@business.idaho.gov

Business Services: Provision of information on regulations, permits and licenses, and workforce training; Internet-accessible listing of available land and buildings; provision of contracting opportunities with governments, universities, and corporations through the Idaho Business Network; international trade assistance; travel and tourism promotion; provision of economic and demographic information by the State Data Center; science and technology promotion; and financial assistance through use of Rural and Community Development Block Grants and Industrial Revenue Bonds.

317 W. Main St. - Employment
Boise, ID 83735-0910
(208) 332-3570, Fax: (208) 334-6301
www.cl.idaho.gov
info@cl.idaho.gov

Services: Recruitment and referral - including recruiting, matching and referring job seekers to business job vacancies on the *Idaho Works* Web site and America’s Job Bank; labor market information - including workforce-related publications and data about wages and benefits, unemployment rates by area, skills, and occupations in demand; resource center - including interviewing facilities, computers, copiers, and fax machines; testing for keyboarding skills and workshops and forums targeted to business needs; education and training - including job training tax credits, layoff assistance, and employee training for new and expanding businesses through Idaho’s Workforce Development Training Fund (WDTF); and

unemployment insurance program administration - including how to lower business unemployment insurance tax rates. All services are available at the 24 Idaho Commerce & Labor offices throughout Idaho.

Note: If you are a federal contractor, federal law requires that you list your job openings with the local Idaho Commerce & Labor office. These are listed as follows:

Blackfoot
155 North Maple
P.O. Box 9
Blackfoot, ID 83221-0009
(208) 236-6713, Fax: (208) 785-5036
www.cl.idaho.gov/blackfoot
blackfootmail@cl.idaho.gov

Boise
219 West Main St.
Boise, ID 83735-0030
(208) 332-3575, Fax: (208) 334-6222
www.cl.idaho.gov/boise
boisemail@cl.idaho.gov

Bonnors Ferry
6541 Main Street
Bonnors Ferry, ID 83805-9779
(208) 267-5581, Fax: (208) 267-3797
www.cl.idaho.gov/bonnorsferry
bonnorsferrymail@cl.idaho.gov

Burley
127 West 5th St. North
Burley, ID 83318-3457
(208) 678-5518, Fax: (208) 678-1765
www.cl.idaho.gov/mini-cassia
mini-cassiamail@cl.idaho.gov

Caldwell
6107 Graye Lane
Caldwell, ID 83607-8072
(208) 364-7781, Fax: (208) 454-7720
www.cl.idaho.gov/canyoncounty
canyoncountymail@cl.idaho.gov

Coeur d'Alene
1221 West Ironwood Dr., Suite 200
Coeur d'Alene, ID 83814-2668
(208) 769-1558, Fax: (208) 769-1574
www.cl.idaho.gov/cda
cdamail@cl.idaho.gov

Emmett
2030 South Washington St.
Emmett, ID 83617-9450
(208) 364-7780, Fax: (208) 365-6599
www.cl.idaho.gov/emmett
emmettmail@cl.idaho.gov

Grangeville
305 North State St.
P.O. Box 550
Grangeville, ID 83530-0550
(208) 983-0440, Fax: (208) 983-0302
www.cl.idaho.gov/grangeville
grangevillemail@cl.idaho.gov

Hailey
513 North Main St., Suite 1
Hailey, ID 83333-8417
(208) 788-3526, Fax: (208) 788-3041
www.cl.idaho.gov/blainecounty
blainecountymail@cl.idaho.gov

Idaho Falls
150 Shoup Ave., Suite 13
Idaho Falls, ID 83402-3653
(208) 557-2500, Fax: (208) 525-7268
www.cl.idaho.gov/idahofalls
idahofallsmail@cl.idaho.gov

Kellogg
35 Wildcat Way, Suite A
Kellogg, ID 83837-2253
(208) 783-1202, Fax: (208) 783-5561
www.cl.idaho.gov/silvervalley
silvervalleymail@cl.idaho.gov

Lewiston
1158 Idaho St.
P.O. Box 1147
Lewiston, ID 83501-1147
(208) 799-5000, Fax: (208) 799-5007
www.cl.idaho.gov/lewiston
lewistonmail@cl.idaho.gov

McCall
299 South 3rd St.
P.O. Box 966
McCall, ID 83638-0966
(208) 634-7102, Fax: (208) 634-2965
www.cl.idaho.gov/mccall
mccallmail@cl.idaho.gov

Meridian
205 East Watertower Lane
Meridian, ID 83642-6282
(208) 364-7785, Fax: (208) 895-8441
www.cl.idaho.gov/meridian
meridianmail@cl.idaho.gov

Moscow
1350 Troy Rd., Suite 1
Moscow, ID 83843-3995
(208) 882-7571, Fax: (208) 882-8324
www.cl.idaho.gov/moscow
moscowmail@cl.idaho.gov

Mountain Home
1993 East 8th North
Mountain Home, ID 83647-2333
(208) 364-7788, Fax: (208) 587-2964
www.cl.idaho.gov/mountainhome
mountainhomemail@cl.idaho.gov

Orofino
410 Johnson Ave.
P.O. Box 391
Orofino, ID 83544-0391
(208) 476-5506, Fax: (208) 476-3471
www.cl.idaho.gov/orofino
orofinomail@cl.idaho.gov

Payette
501 N. 16th St., Suite 107
P.O. Box 179
Payette, ID 83661-0179
(208) 642-9361, Fax: (208) 642-7150
www.cl.idaho.gov/payette
payettemail@cl.idaho.gov

Pocatello
430 N. 5th Ave.
P.O. Box 4087
Pocatello, ID 83205-4087
(208) 236-6710, Fax: (208) 232-0865
www.cl.idaho.gov/pocatello
pocatellomail@cl.idaho.gov

Rexburg
1133 Stocks Avenue
P.O. Box 158
Rexburg, ID 83440-0158
(208) 557-2501, Fax: (208) 356-0042
www.cl.idaho.gov/rexburg
rexburgmail@cl.idaho.gov

Salmon
1301 Main St., Unit 1
P.O. Box 990
Salmon, ID 83467-0990
(208) 756-2234, Fax: (208) 756-4672
www.cl.idaho.gov/salmon
salmonmail@cl.idaho.gov

Sandpoint
2101 W. Pine St.
Sandpoint, ID 83864-9399
(208) 263-7544, Fax: (208) 265-0193
www.cl.idaho.gov/sandpoint
sandpointmail@cl.idaho.gov

St. Maries
105 N. 8th St.
St. Maries, ID 83861-1845
(208) 245-2518, Fax: (208) 245-2012
www.cl.idaho.gov/stmaries
stmariesmail@cl.idaho.gov

Twin Falls
771 N. College Rd.
P.O. Box 5129
Twin Falls, ID 83303-5129
(208) 735-2500, Fax: (208) 736-3007
www.cl.idaho.gov/magicvalley
magicvalley@mail@cl.idaho.gov

Idaho Department of Environmental Quality

State Office
1410 N. Hilton
Boise, ID 83706-1255
(208) 373-0502, Fax: (208) 373-0342
www.deq.idaho.gov/
webmastr@deq.idaho.gov

Services: The Department of Environmental Quality (DEQ) manages and protects Idaho's environmental resources. DEQ's activities include: assessment of environmental problems; oversight of facilities that generate air, water and hazardous waste pollution; monitoring of air and water quality; operation of the Idaho National Laboratory (INL) Oversight Program; and clean-up of contaminated sites.

DEQ's Environmental Education Pollution Prevention Program provides assistance and outreach in the areas of pollution prevention and environmental education to industry, citizens, and schools. Contact the pollution prevention coordinator located in the customer resource team at the state office for information. For general information or special services, please contact the appropriate DEQ state office division listed below:

Waste Management and Remediation Division
State Air Quality Division
State Water Quality Division
INL Oversight Program

To determine if your activity will be regulated by DEQ, contact the nearest regional office listed below.

DEQ Regional Offices

Boise Regional Office
1445 N. Orchard
Boise, ID 83706-2239
(208) 373-0550, Fax: (208) 373-0287

Coeur d'Alene Regional Office
2110 Ironwood Pkwy
Coeur d'Alene, ID 83814-2648
(208) 769-1422, Fax: (208) 769-1404

Idaho Falls Regional Office
900 N. Skyline, Suite B
Idaho Falls, ID 83402-1718
(208) 528-2650, Fax: (208) 528-2695

Lewiston Regional Office
1118 "F" St.
Lewiston, ID 83501-1986
(208) 799-4370, Fax: (208) 799-3451

Pocatello Regional Office
444 Hospital Way #300
Pocatello, ID 83201
(208) 236-6160, Fax: (208) 236-6168

Twin Falls Regional Office
601 Pole Line Rd., Suite 2
Twin Falls, ID 83301-3305
(208) 736-2190, Fax: (208) 736-2194

Small Business Environmental Solutions

Environmental Assistance Coordinator
Idaho Small Business Development Center
Boise State University
1910 University Drive
Boise, ID 83725-1655
(208) 426-1839
Fax: (208) 426-3877
www.idahosbdc.org
sally.tarowsky@boisestate.edu

The environmental assistance coordinator offers technical assistance to small businesses affected by environmental regulations or to those needing information on pollution prevention and energy efficiency. The coordinator can evaluate whether permits are needed, assist with completion of applications, conduct compliance assistance site visits, and help implement pollution prevention and environmental efficiency projects.

Hispanic Business Association

P.O. Box 603
Meridian, ID 83680
(208) 442-0823, Fax: (208) 288-2966
www.hbaonline.org
info@hbaonline.org

Services: Business and education scholarships, mentoring programs, business assistance referrals, bilingual business training, micro-loans, business plan preparation assistance, and technical assistance. The Hispanic Enterprise Loan Program ties business training to small-unsecured loans.

Idaho Division of Professional-Technical Education

650 W. State St., Room 324
P.O. Box 83720
Boise, ID 83720-0095
(208) 334-3216, Fax: (208) 334-2365
www.pte.idaho.gov
astephen@pte.idaho.gov

Regional Professional-Technical Schools

North Idaho College
Professional-Technical Education
1000 W. Garden Ave.
Coeur d'Alene, ID 83814
(208) 769-3433, Fax: (208) 769-3459
www.nic.edu

Boise State University
Selland College of Applied Technology
1375 University Dr.
Boise, ID 83725
(208) 426-1508, Fax: (208) 426-4135
www.selland.boisestate.edu/
champton@boisestate.edu

Eastern Idaho Technical College
Workforce Training Programs
1600 S. 25th E.
Idaho Falls, ID 83404-5788
(208) 524-3000, (800) 662-0261
Fax: (208) 524-3007
www.eitc.edu
kerickso@eitc.edu

Lewis-Clark State College
Professional-Technical Programs
500 8th Ave.
Lewiston, ID 83501
(208) 792-2225, Fax: (208) 792-2816
www.lcsc.edu
lmeeks@lcsc.edu

College of Southern Idaho
Instructional Dean
315 Falls Ave., P.O. Box 1238
Twin Falls, ID 83303-1238
(208) 732-6280, Fax: (208) 736-4785
www.csi.cc.edu
cbuettner@csi.edu

Idaho State University
Workforce Training
Campus Box 8380
Pocatello, ID 83209
(208) 282-3372, Fax: (208) 282-2162
workforcetraining.isu.edu
workforce@isu.edu

Brigham Young University-Idaho
College of Physical Sciences and Engineering
Romney Bldg., Room 60
Rexburg, ID 83460-0505
(208) 496-1872, Fax: (208) 496-5904
www.byui.edu
ringeld@byui.edu

Services: Customized training, industry-specific upgrade training, independent business and agribusiness management training, and entry/reentry training and retraining for displaced workers.

Regional Economic Development and Planning Agencies

Panhandle Area Council
11100 N. Airport Dr.
Hayden, ID 83835
(208) 772-0584, Fax: (208) 772-6196
www.pacni.org/pachome.htm
jimd@pacni.org

Clearwater Economic Development Association
1626 6th Ave. N.
Lewiston, ID 83501
(208) 746-0015, Fax: (208) 746-0576
www.clearwater-eda.org
wkeefe@lewiston.com

This office does not provide SBA 504 loan assistance.
For help with the 504 program contact the Panhandle
Area Council at (208) 772-0584, Fax: (208) 772-6196.

Sage Community Resources
1001 S. Orchard
Boise, ID 83705
(208) 322-7033, Fax: (208) 322-3569
www.sageidaho.com/
doutram@sageidaho.com

This office does not provide SBA 504 loan assistance.
For help with the 504 program, contact Capital Matrix
at (208) 383-3473.

Region IV Development
College of Southern Idaho
Evergreen Building, Room C77
315 Falls Avenue
P.O. Box 5079
Twin Falls, ID 83303-5079
(208) 732-5727, ext. 3003
Fax: (208) 732-5454
www.rivda.org
joe@rivda.org

Southeast Idaho Council of Governments
214 E. Center
P.O. Box 6079
Pocatello, ID 83205
(208) 233-4032, ext. 15
Fax: (208) 233-4841
www.sicog.org/

This agency does not provide SBA 504 loan assistance.
For help with the 504 program, contact the Eastern
Idaho Development Corporation at (208) 234-7541,
Fax: (208) 282-4813, or the Idaho Small Business
Development Center (208) 232-4921.

East Central Idaho Planning and Development
Association
299 East, 4th North
Rexburg, ID 83440
(208) 356-4524, Fax: (208) 356-4544
www.ecidc.org/
terry.butikofer@ecipda.net

Services: Administers the Workforce Investment Act in
conjunction with Private Industry Councils, Rural and
Community Development Block Grant application
writing assistance, revolving loan funds and Certified
Development Corporations offering SBA 504 loan
application assistance, and regional planning. Services
described vary by regional agency.

Service Corps of Retired Executives (SCORE)
Boise - Treasure Valley SCORE
380 E. Parkcenter Blvd., Suite 330
Boise, ID 83706-3965
(208) 334-1696, ext. 338, Fax: (208) 334-9353
info@idahotvscore.org

Idaho Falls - Pocatello - Eastern Idaho SCORE
Idaho Innovation Center
2300 N. Yellowstone
Idaho Falls, ID 83401-1624
(208) 523-1022, Fax: (208) 528-7127
score295@iictr.com

Spokane - Spokane SCORE
801 W. Riverside Ave., Suite 240
Spokane, WA 99201
(509) 353-2800, Fax: (509) 353-2600
www.scorespokane.org
bizmgr@chamber.spokane.net

Services: Free counseling service for new small
businesses and individuals interested in starting new
businesses and low-cost workshops for beginning small
businesses. Counseling service is available also by
Internet from over 1200 business counselors throughout
the nation who assist entrepreneurs regardless of
location. This service, "Ask SCORE" is available at
www.score.org.

U.S. Small Business Administration (SBA)

Boise
380 E. Parkcenter Blvd., Suite 330
Boise, ID 83706-3965
(208) 334-1696, Fax: (208) 334-9353
www.sba.gov/id

Spokane
801 W. Riverside Ave., Suite 200
Spokane, WA 99201
(509) 353-2811, Fax: (509) 353-2829
www.sba.gov/wa/spokane/

Services: Financial, business management, and government procurement assistance programs, surety bond guarantee services, Minority Small Business Assistance Program, business workshops, and publications.

Idaho Small Business Development Center (Idaho SBDC)

State Office
Boise State University
1910 University Dr.
Boise, ID 83725-1655
(208) 426-1640, In-state: (800) 225-3815
Fax: (208) 426-3877
www.idahosbdc.org
jhogge@boisestate.edu

Idaho SBDC Subcenter Offices

Region I - Idaho SBDC
North Idaho College Workforce Training Center
525 W. Clearwater Loop
Post Falls, ID 83854
(208) 666-8009 Fax: (208) 769-3223
marilyn_faivre@nic.edu

Region II - Idaho SBDC
Lewis-Clark State College
Administration Building, Room 2A
500 8th Avenue
Lewiston, ID 83501
(208) 792-2465, Fax: (208) 792-2878
jjorgens@lcsc.edu

Region III - Idaho SBDC
Boise State University
1910 University Drive
Boise, ID 83725-1655
(208) 426-3875, In-state: (800) 225-3815
Fax: (208) 426-3877
klabrum@boisestate.edu

Region IV - Idaho SBDC
College of Southern Idaho
Evergreen Bldg., Room C77
315 Falls Avenue
P.O. Box 1238
Twin Falls, ID 83303-1238
(208) 732-6450, Fax: (208) 733-9316
bmatsuoka@csi.edu

Region V - Idaho SBDC
Idaho State University
1651 Alvin Ricken Drive
Pocatello, ID 83201
(208) 232-4921, Fax: (208) 282-4813
www.eidevco.org
creamatt@isu.edu

Region VI - Idaho SBDC
2300 N. Yellowstone
Idaho Falls, ID 83401-1624
(208) 523-1087, Fax: (208) 528-7127
woodrhon@isu.edu

Services: Management consulting at no cost for profit-based small businesses, low-cost workshops geared toward starting and growing a small business, 10-12 week NxLevel Entrepreneurial Training program for feasibility analyses and business plan development, e-commerce planning and implementation, technology development and deployment assistance, and applied research.

TechConnect

John Glerum, Director
Boise State University TECenter
5465 E. Terra Linda Way
Nampa, ID 83687-1515
(208) 426-6614, Fax: (208) 426-6601
www.bsutecenter.com
jglerum@boisestate.edu

Rick Ritter, Director
TechConnect West
5465 E. Terra Linda Way
Nampa, ID 83687-1515
(208) 426-6613, Fax: (208) 426-6601
www.bsutecenter.com
rritter@boisestate.edu

Bill Sellers, Executive Director
TechConnect East
2300 North Yellowstone
Idaho Falls, ID 83401
(208) 523-9898
wts@iictr.com

Hank P. Artis, Director
TechConnect North
721 Lochsa St., Suite 16
Post Falls, ID 83854
(208) 262-2039
Cell: (509) 868-6497
hpartis@juno.com

TechConnect staff act as project managers to access the resources necessary for businesses to commercialize private, university, and governmental technologies.

TechHelp
<http://www.techhelp.org/>

Gary Thompson, Executive Director
TechHelp - Southwest Idaho
Boise State University
1910 University Drive
Boise, ID 83725-1656
(208) 426-3767
Fax: (208) 426-2185
gthomps@boisestate.edu

Roger Strong, Manufacturing Specialist
TechHelp - Eastern Idaho
Idaho State University
2300 N Yellowstone
Idaho Falls, ID 83401
(208) 524-9097
Fax: (208) 523-7127
techhelp@srv.net

David Damiano, Manufacturing Specialist
TechHelp - North Idaho
University of Idaho
721 Lochsa St., Ste. 23
Post Falls, ID 83854
(208) 262-2028
Fax: (208) 262-2029
ddamiano@uidaho.edu

TechHelp brings technical assistance and training to Idaho manufacturers, processors, and technical businesses. Lean manufacturing, ISO and other quality programs, prototyping, and plant layout and design are all areas in which TechHelp assists Idaho companies in becoming more competitive.

Idaho Small Business Solutions
www.idahobizhelp.org

Services: Business wizard tool, information about business regulations, and free and low-cost business assistance programs.

State of Idaho Transportation Department
Disadvantaged Business Enterprise Program,
Supportive Services Office
Equal Opportunity Employment Office
P.O. Box 7129
Boise, ID 83707-1129
(208) 334-4442, ext. 4442, (800) 634-7790
Fax: (208) 332-7812 or 332-4190
www.itd.idaho.gov/civil/external.htm
elizabeth.healas@itd.idaho.gov

Services: Assists women, minority, and disadvantaged business owners to become certified for the U.S. Dept. of Transportation's Disadvantaged Business Enterprise (DBE) program, fostering participation by certified DBE companies in federally funded transportation projects. DBE's Supportive Services Office provides a wide range of technical assistance and benefits to certified DBE companies, including helping to bring prime contractors and DBE companies together.

Online Business Resources

www.business.idaho.gov

This site provides information on starting a business, terminating a business, business licensing, taxes, UCC/Lien searching, paying employer taxes, paying sales and use taxes, electronic payment of taxes, unemployment insurance, posting and managing job listings, state and federal labor laws and regulations, environmental permitting, selling to the government, and more.

Women in Business Program

Small Business Success Center

250 S. 5th Street, Suite 800

Boise, ID 83702

(208) 472-5258, Fax: (208) 472-5201

www.boisechamber.org

jpiper@boisechamber.org

Services: Assists new businesses to start and helps existing business to expand or improve; provides one-on-one business counseling as well as workshops and seminars covering marketing, management, government procurement, the Internet, and business plan development; provides loan packaging assistance and motivational training conferences.

APPENDIX 6

DOCUMENT ORDER FORM

Forms and booklets listed on this page may be obtained from Idaho Commerce & Labor by placing a check mark next to the desired item.

Fax or mail the completed form to:

Idaho Commerce & Labor
P.O. Box 83720
Boise, Idaho 83720-0093
FAX: (208) 334-2631

- ☒ **Business Organization with the Secretary of State's Office**
 - ☐ Certificate of Assumed Business Name
 - ☐ Application for Certificate of Authority of Foreign Profit Corporation
 - ☐ Application for Reservation of Corporate Name
 - ☐ Idaho Business Corporation Act
 - ☐ Idaho Nonprofit Corporation Act and Idaho Unincorporated Nonprofit Associations Act
 - ☐ Idaho Limited Liability Company Act
- ☒ **Business Registration with the Idaho State Tax Commission, Idaho Commerce & Labor, and Industrial Commission**
 - ☐ Idaho Business Registration Form (IBR-1)
- ☒ **State and Federal Taxes**
 - ☐ Employer Identification Number (SS-4)
- ☒ **Special Requirements for Businesses with Employees**
 - ☐ Workers' Compensation: A Guide for Employers
 - ☐ Notice to Employers, Immigration and Naturalization Service (Form I-9)
 - ☐ Idaho Employer Unemployment Insurance Handbook

* The "Handy Reference Guide to Fair Labor Standards Act" can be obtained at the following Internet site:
<http://www.dol.gov/esa/regs/compliance/whd/hrg.htm>

** The "OSHA Handbook for Small Businesses" can be obtained at the following Internet site:
<http://www.osha.gov/dcsp/smallbusiness/index.html>

Contact Person _____ Title _____

Business Name _____

Address _____

City _____ State _____ Zip _____

Phone (____) _____ Fax (____) _____

E-Mail _____



IDAHO

COMMERCE & LABOR

IDAHO COMMERCE & LABOR
700 WEST STATE STREET
P.O. BOX 83720, BOISE, ID 83720-0093
(208) 334-2470 FAX (208) 334-2631

INFO@BUSINESS.IDAHO.GOV

INFORMATION IN THIS PAMPHLET WILL BE PROVIDED IN
ALTERNATIVE FORMATS FOR PERSONS WITH DISABILITIES UPON REQUEST.

IDAHO COMMERCE & LABOR
IS AN EQUAL OPPORTUNITY EMPLOYER.

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1-97-ED-005